## ABSTRACT OF THE DISCLOSURE

The support structure for a soffit which comprises a first member having a central vertical section with a support element extending outwardly from a lower portion thereof and the retaining structure located proximate an upper end of the central vertical section, a second member having a central section adapted to lie adjacent the central section of the first member with the second member having engaging means located at a lower portion thereof designed to engage the support element of the first member and the second member having a second portion extending upwardly and outwardly to abut a soffit, the arrangement being such that the second member central section is retained between the retaining structure of the first member and the support element of the first member. This provides an arrangement wherein the soffit is supported without any outwardly visible attaching beams.